

TARIFF RATES AND QUOTAS

WANT MORE INFO?

CLICK BELOW

For a list of current quotas and duties, go to the:

- Canadian Embassy Web Site
- NAFTA Centre
P.O. Box 610088
Dallas Texas 75261-0088
Tel: 1-800-829-1906
Fax-Back: 1-972-574-1582

Following the signing of NAFTA, tariff rates have been decreasing steadily for the last few years, and stand to be completely eliminated in the next 6 years. However, at the moment, tariffs still do exist. As they are constantly changing, it is suggested that you consult the NAFTA Centre in Dallas Texas or the Department of Foreign Affairs and International Trade, Tariffs and Market Access Division by phone at (613) 996-6002 or by e-mail at: <mailto:eat.extott@extott14.x400.gc.ca>

Specific duties are charged on certain commodity items that are calculated by weight, volume, length or other unit. A customs processing fee called a *Derecho de Trámite Aduanal* (DTA) equal to 0.8 percent of the FOB (free on board) invoice value is also assessed.

WANT MORE INFO?

CLICK BELOW

- Agri-Food Trade with Mexico
- Export-*i*, Business Guide Documents and Regulations

Mexico collects a value-added tax called the *Impuesto al Valor Agregado* (IVA) which is similar to Canada's GST. The tax is levied on the FOB invoice and ad-valorem duties on most products. The general IVA rate is 15 percent. Certain products, such as unprocessed foods and agricultural products are exempt from the value-added tax, or pay a very low rate. Some luxury items are taxed at a 20 percent rate. Freight forwarders and customs brokers can help an exporter determine which products are exempt from the IVA.

WANT MORE INFO?

CLICK BELOW

Ministry of Finance and Public Credit (SHCP)
Secretaría de Hacienda y Crédito Público
Insurgentes Sur 795 - P.H.
Col. Nápoles
Mexico, D.F., 03810 Mexico
Tel.: (525) 669-08-65 Fax: (525) 687-40-82
Internet: <http://www.shcp.gob.mx>

HOW TO DETERMINE YOUR HS CODE

To determine the harmonized system code and the tariff that applies to your product, it is recommended that you contact the Mexican Ministry of Finance and Public Credit (*Secretaría de Hacienda y Crédito Público*) (SHCP), preferably through a customs broker. To submit a request, it is suggested that you provide a description of the product, a sample, photos or drawings. It is also suggested that you attach a copy of the Mexican label as well as any brochures and promotional material produced for export purposes.

WANT MORE INFO?

CLICK BELOW

For a sample Certificate of Origin please go to:

- Export-*i*, Business Guide Documents and Regulations

SANITARY AND PHYTOSANITARY INSPECTIONS AND CERTIFICATIONS

The Mexican *Secretaría de Agricultura, Ganadería y Desarrollo Rural* (SAGAR), Secretariat of Agriculture, Livestock and Rural Development, requires sanitary or phytosanitary certificates for a wide variety of unprocessed animal and plant products. This includes virtually all edible products, including milk and eggs. Canadian exporters will need assistance from the Mexican importer and/or a customs broker to determine the specific requirements for each product. Arrangements should be made at least three months in advance of shipping.